

Blue Oak Charter

		April		July - April Summary				2018-2019		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenues	\$151,570	\$125,178	\$1,263,543	\$1,210,759	\$52,784	4.4%	\$1,498,983	\$235,440	15.71%
8012	Education Protection Account Revenue	\$119,629	\$86,290	\$374,435	\$341,096	\$33,339	9.8%	\$427,386	\$52,951	12.39%
8019	Prior Year Income/Adjustments	(\$8,464)	-	(\$16,928)	-	(\$16,928)	0.0%	-	\$16,928	
8096	Charter Schools Funding In-Lieu of Property Taxes	\$37,523	\$75,023	\$615,736	\$648,245	(\$32,509)	-5.0%	\$875,414	\$259,678	29.66%
LCFF		\$300,258	\$286,491	\$2,236,786	\$2,200,100	\$36,686	1.7%	\$2,801,783	\$564,997	20.17%
8181	Special Education - Entitlement			-	\$20,594	(\$20,594)	-100.0%	\$41,187	\$41,187	100.00%
8290	All Other Federal Revenue			-	-	-	0.0%	\$68,250	\$68,250	100.00%
8291	Title I Federal Revenue	\$15,917	\$14,132	\$77,537	\$75,752	\$1,785	2.4%	\$75,752	(\$1,785)	0.00%
8292	Title II	-	\$5,260	-	\$5,260	(\$5,260)	-100.0%	\$10,519	\$10,519	100.00%
8294	Title IV			\$5,000	-	\$5,000	0.0%	-	(\$5,000)	0.00%
Federal Revenue		\$15,917	\$19,392	\$82,537	\$101,606	(\$19,069)	-18.8%	\$195,708	\$113,171	57.83%
8550	Mandate Cost Reimbursements			\$37,986	\$40,795	(\$2,809)	-6.9%	\$70,417	\$32,431	46.06%
8560	State Lottery Revenue			\$18,090	\$28,800	(\$10,711)	-37.2%	\$65,180	\$47,090	72.25%
8590	All Other State Revenues			\$38,351	\$35,542	\$2,809	7.9%	\$64,505	\$26,154	40.55%
8591	SB 740	\$99,244	-	\$297,732	\$198,488	\$99,244	50.0%	\$396,977	\$99,245	25.00%
8594	All Other State Revenues			\$12,473	-	\$12,473	0.0%	-	(\$12,473)	0.00%
8599	Prior Year State Income			\$16,475	-	\$16,475	0.0%	-	(\$16,475)	0.00%
Other State Revenue		\$99,244	-	\$421,107	\$303,625	\$117,482	38.7%	\$597,079	\$175,972	29.47%
8682	Foundation Grants/Donations	\$12,430	-	\$54,496	\$25,000	\$29,496	118.0%	\$25,000	(\$29,496)	0.00%
8685	School Site fundraising	\$15,516	-	\$46,327	-	\$46,327	0.0%	-	(\$46,327)	0.00%
8699	All Other Local Revenue	\$38	-	\$1,661	-	\$1,661	0.0%	-	(\$1,661)	0.00%
8792	SPED State/Other Transfers of Apportionments from County	\$33,282	-	\$66,638	-	\$66,638	0.0%	-	(\$66,638)	0.00%
8793	SPED State/Other Transfers of Apportionments from JPA	-	\$32,363	-	\$97,089	(\$97,089)	-100.0%	\$161,813	\$161,813	100.00%
8983	All Other Local Revenue	-	\$6,600	-	\$63,300	(\$63,300)	-100.0%	\$76,500	\$76,500	100.00%
Local Revenue		\$61,265	\$38,963	\$169,122	\$185,389	(\$16,267)	-8.8%	\$263,313	\$94,191	35.77%
Total Revenue		\$476,684	\$344,846	\$2,909,552	\$2,790,720	\$118,832	4.3%	\$3,857,883	\$948,331	24.58%
1100	Teachers' Salaries	\$99,249	\$84,569	\$964,787	\$956,868	(\$7,919)	-0.8%	\$1,126,005	\$161,218	14.32%
1105	Teachers' Bonuses			\$4,950	\$2,710	(\$2,240)	-82.7%	\$5,000	\$50	1.00%
1120	Substitute Expense	\$5,349	\$3,060	\$29,689	\$26,010	(\$3,679)	-14.1%	\$30,600	\$911	2.98%
1300	Certificated Supervisor and Administrator Salaries	\$12,732	\$12,732	\$152,522	\$158,439	\$5,917	3.7%	\$186,802	\$34,280	18.35%
1305	Certificated Supervisor and Administrator Bonuses			\$2,500	-	(\$2,500)	0.0%	-	(\$2,500)	0.00%
1900	Other Certificated Salaries	\$2,198	\$2,198	\$19,676	\$19,673	(\$3)	0.0%	\$22,968	\$3,292	14.33%
Certificated Salaries		\$119,528	\$102,559	\$1,174,124	\$1,163,700	(\$10,424)	-0.9%	\$1,371,375	\$197,251	14.38%
2100	Instructional Aide Salaries	\$13,512	\$11,056	\$98,672	\$110,975	\$12,303	11.1%	\$137,705	\$39,033	28.35%
2200	Classified Support Salaries (Maintenance, Food)	\$4,147	\$2,767	\$45,576	\$36,587	(\$8,989)	-24.6%	\$42,120	(\$3,456)	0.00%
2300	Classified Supervisor and Administrator Salaries	\$3,086	\$3,175	\$27,494	\$27,309	(\$185)	-0.7%	\$33,656	\$6,162	18.31%
2400	Clerical, Technical, and Office Staff Salaries	\$11,743	\$8,914	\$106,613	\$99,620	(\$6,993)	-7.0%	\$117,450	\$10,837	9.23%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$14,886	\$11,288	\$86,757	\$66,887	(\$19,870)	-29.7%	\$86,258	(\$499)	0.00%
Classified Salaries		\$47,374	\$37,200	\$365,112	\$341,378	(\$23,734)	-7.0%	\$417,189	\$52,077	12.48%
3101	State Teachers' Retirement System, certificated positions	\$17,445	\$16,312	\$173,257	\$179,902	\$6,644	3.7%	\$206,518	\$33,261	16.11%
3202	Public Employees' Retirement System, classified positions	\$9,745	\$7,685	\$72,050	\$68,838	(\$3,212)	-4.7%	\$85,611	\$13,561	15.84%

3313	OASDI	\$3,623	\$2,705	\$29,026	\$26,506	(\$2,520)	-9.5%	\$31,921	\$2,895	9.07%
3323	Medicare	\$2,330	\$2,022	\$21,525	\$21,682	\$157	0.7%	\$25,859	\$4,334	16.76%
3403	Health & Welfare Benefits	\$14,246	\$16,220	\$167,545	\$169,552	\$2,007	1.2%	\$201,991	\$34,446	17.05%
3503	State Unemployment Insurance	\$80	\$852	\$4,082	\$7,271	\$3,189	43.9%	\$8,489	\$4,407	51.91%
3603	Worker Compensation Insurance	\$7,506	\$3,235	\$30,960	\$26,688	(\$4,272)	-16.0%	\$26,788	(\$4,172)	0.00%
Employee Benefits		\$54,975	\$49,031	\$498,446	\$500,439	\$1,993	0.4%	\$587,177	\$88,731	15.11%
Total Personnel Expenses		\$221,877	\$188,789	\$2,037,682	\$2,005,516	(\$32,166)	-1.6%	\$2,375,741	\$338,059	14.23%
4100	Approved Textbooks and Core Curricula Materials			\$14,901	\$14,901	\$0	0.0%	\$17,500	\$2,599	14.85%
4200	Books and Other Reference Materials	-	\$390	\$1,887	\$1,320	(\$567)	-42.9%	\$2,100	\$213	10.16%
4300	Materials and Supplies	\$3,062	\$2,667	\$27,814	\$26,670	(\$1,144)	-4.3%	\$32,000	\$4,186	13.08%
4315	Classroom Materials and Supplies	-	\$3,547	\$37,818	\$30,904	(\$6,914)	-22.4%	\$38,000	\$182	0.48%
4381	Materials for Plant Maintenance	\$229	\$542	\$5,688	\$5,417	(\$272)	-5.0%	\$6,500	\$812	12.49%
4400	Noncapitalized Equipment			-	-	-	0.0%	\$2,064	\$2,064	100.00%
4430	Noncapitalized Student Equipment			\$547	\$547	\$0	0.0%	\$547	\$0	0.02%
Books and Supplies		\$3,291	\$7,146	\$88,655	\$79,759	(\$8,896)	-11.2%	\$98,711	\$10,056	10.19%
5200	Travel and Conferences	\$103	\$667	\$8,269	\$7,668	(\$601)	-7.8%	\$9,000	\$731	8.13%
5210	Training and Development Expense			\$13,671	\$12,759	(\$912)	-7.2%	\$22,000	\$8,329	37.86%
5300	Dues and Memberships	(\$3,910)	-	\$555	\$3,500	\$2,945	84.1%	\$4,500	\$3,945	87.67%
5400	Insurance	\$2,549	-	\$29,032	\$25,842	(\$3,190)	-12.3%	\$33,000	\$3,968	12.02%
5500	Operation and Housekeeping Services	\$2,057	-	\$4,705	\$2,220	(\$2,485)	-111.9%	\$5,000	\$296	5.91%
5501	Utilities	\$1,621	\$6,250	\$61,585	\$62,500	\$915	1.5%	\$75,000	\$13,415	17.89%
5600	Space Rental/Leases Expense	\$47,379	\$47,379	\$472,374	\$472,373	(\$1)	0.0%	\$565,882	\$93,508	16.52%
5601	Building Maintenance	-	\$1,669	\$106,474	\$106,662	\$188	0.2%	\$110,000	\$3,526	3.21%
5602	Other Space Rental			-	-	-	0.0%	\$500	\$500	100.00%
5605	Equipment Rental/Lease Expense	\$2,119	\$1,325	\$14,735	\$13,250	(\$1,485)	-11.2%	\$15,900	\$1,165	7.33%
5610	Equipment Repair	\$72	\$36	\$1,721	\$1,685	(\$36)	-2.1%	\$2,000	\$279	13.95%
5800	Professional/Consulting Services and Operating Expenditures	\$6,032	\$1,417	\$22,058	\$14,170	(\$7,888)	-55.7%	\$17,000	(\$5,058)	0.00%
5803	Banking and Payroll Service Fees	\$915	\$940	\$8,160	\$9,057	\$897	9.9%	\$10,938	\$2,778	25.40%
5805	Legal Services and Audit	\$2,913	\$2,083	\$23,584	\$20,830	(\$2,754)	-13.2%	\$25,000	\$1,416	5.67%
5806	Audit Services			\$6,870	-	(\$6,870)	0.0%	\$9,000	\$2,130	23.67%
5807	Legal Settlements			\$15,000	\$15,000	-	0.0%	\$15,000	-	0.00%
5810	Educational Consultants	\$5,785	\$8,397	\$62,313	\$65,356	\$3,043	4.7%	\$82,155	\$19,842	24.15%
5811	Student Transportation/Field Trips	(\$82)	-	-	-	-	0.0%	\$1,000	\$1,000	100.00%
5812	Other Student Activities	(\$498)	-	-	-	-	0.0%	\$1,000	\$1,000	100.00%
5815	Advertising/Recruiting	\$323	\$20	\$2,122	\$1,820	(\$302)	-16.6%	\$3,000	\$878	29.25%
5820	Fundraising Expense	\$928	\$350	\$3,629	\$2,800	(\$829)	-29.6%	\$3,500	(\$129)	0.00%
5830	Field Trip Expenses	\$3,229	\$7,000	\$29,573	\$25,000	(\$4,573)	-18.3%	\$35,000	\$5,427	15.51%
5873	Financial Services	\$5,132	\$5,132	\$56,449	\$56,452	\$3	0.0%	\$61,581	\$5,132	8.33%
5874	Personnel Services	\$260	\$220	\$2,383	\$1,980	(\$403)	-20.4%	\$2,200	(\$183)	0.00%
5875	District Oversight Fee	\$3,002	\$3,382	\$18,037	\$21,254	\$3,217	15.1%	\$28,018	\$9,981	35.62%
5877	IT Services	\$3,465	\$1,980	\$13,398	\$8,040	(\$5,358)	-66.6%	\$12,000	(\$1,398)	0.00%
5890	Interest Expense/Fees			\$34	\$269	\$235	87.5%	\$1,238	\$1,204	97.27%
5891	Charter School Capital Fees			\$31,306	\$34,310	\$3,004	8.8%	\$34,310	\$3,004	8.76%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$118	\$946	\$8,929	\$9,460	\$531	5.6%	\$11,351	\$2,422	21.34%
Services & Other Operating Expenses		\$83,512	\$89,194	\$1,016,965	\$994,256	(\$22,708)	-2.3%	\$1,196,073	\$179,108	14.97%
Total Operational Expenses		\$86,803	\$96,339	\$1,105,620	\$1,074,015	(\$31,605)	-2.9%	\$1,294,784	\$189,164	14.61%
Total Expenses		\$308,680	\$285,129	\$3,143,302	\$3,079,532	(\$63,770)	-2.1%	\$3,670,525	\$527,223	14.36%
Net Income		\$168,004	\$59,717	(\$233,750)	(\$288,812)	\$55,062	19.1%	\$187,358	\$421,108	